

Form North Dakota Office of State Tax Commissioner
ND-2 Optional individual income tax return



2008

Your name (First, MI, Last name)			<input type="radio"/> Deceased	Your social security number	
If joint return, spouse's name (First, MI, Last name)			<input type="radio"/> Deceased	Spouse's social security number	
Mailing address			Apt. No.	► If fiscal year filer, enter fiscal year end: (See page 7)	
City	State	Zip code			
Filing status used <input type="radio"/> 1. Single on federal return: <input type="radio"/> 2. Married filing jointly (Fill in only one) <input type="radio"/> 3. Married filing separately			► Were you required to pay estimated federal income tax for 2008? (See page 7) <input type="radio"/> Yes <input type="radio"/> No		
School district code: _____ (See page 18)			C. Income source code: _____ (See page 7)		
			► Fill in if applicable: <input type="radio"/> Amended <input type="radio"/> Extension (See page 7)		

Tax computation schedule

1. North Dakota taxable income (From Schedule 2, line 28, or Schedule 3, Part 1, line 26) _____	(A) 1 _____
2. North Dakota income tax: Use Form ND-2 Tax Rate Schedule on page 13 of instructions to calculate tax _____	2 _____
3. Commercial property tax credit (Attach Schedule PT) _____	(BA) 3 _____
4. Other credits (See instructions) _____	(1T) 4 _____
5. Subtract lines 3 and 4 from line 2. If less than zero, enter 0 _____	5 _____
6. a. Residential and agricultural property tax credit (Attach Schedule PT) _____	(BB) 6a _____
b. Unused credit: If line 6a is more than line 5, subtract line 5 from line 6a and enter result; otherwise, go to line 7 _____ (BC) 6b _____	
c. If there is an amount on line 6b, you must <input type="radio"/> (BD) I will use the unused credit on my 2009 return. indicate your election: (Fill in one) <input type="radio"/> (BE) Send me a property tax credit certificate.	
7. Net tax liability. Subtract line 6a from line 5. If less than zero, enter 0 _____	(E) 7 _____
8. North Dakota income tax withheld (Attach W-2s, 1099s, and K-1s) _____	(F) 8 _____
9. Estimated tax paid on 2008 Forms 400-ES and 400-EXT plus an overpayment, if any, applied from your 2007 return _____	(&) 9 _____
10. Total payments. Add lines 8 and 9 _____	(BF) 10 _____
11. Overpayment. If line 10 is MORE than line 7, subtract line 7 from line 10; otherwise, go to line 16. If less than \$5.00, enter 0 _____	(G) 11 _____
12. Amount of line 11 you wish to apply to your 2009 estimated tax _____	(1Q) 12 _____
13. Amount of line 11 you wish to contribute to the Watchable Wildlife Fund _____	(1P) 13 _____
14. Amount of line 11 you wish to contribute to the Trees For ND Program Trust Fund _____	(1D) 14 _____
15. Refund. Subtract lines 12 through 14 from line 11. If less than \$5.00, enter 0 _____	(1R) 15 _____
16. Tax due. If line 10 is LESS than line 7, subtract line 10 from line 7. If less than \$5.00, enter 0 _____	(Z) 16 _____
17. Penalty (BG) _____ Interest (BH) _____ Enter total penalty and interest _____	17 _____
18. Voluntary contribution to the Watchable Wildlife Fund (if tax due on line 16) _____	(1U) 18 _____
19. Voluntary contribution to the Trees For ND Program Trust Fund (if tax due on line 16) _____	(1E) 19 _____
20. Balance due. Add lines 16 through 19 and line 21. Pay to: ND State Tax Commissioner _____	20 _____
21. Interest on underpaid estimated tax from Form 400-UT _____	(1C) 21 _____

I declare that this return is correct and complete to the best of my knowledge and belief.			Privacy Act - See inside front cover of booklet.	
Your signature	Date	Your daytime phone number	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> ND-2 </div> For Tax Department Use Only	
Spouse's signature	Date			
Paid preparer signature	EIN/SSN/PTIN	Date		
Print name of paid preparer	Phone no.			

► **Attach copy of 2008 federal income tax return**

► **Mail to:** State Tax Commissioner, PO Box 5621, Bismarck, ND 58506-5621

**Schedule
2**

North Dakota Office of State Tax Commissioner
**Schedule for full-year resident using
Form ND-2**



2008
Form ND-2

A. Federal adjusted gross income from line 37 of Form 1040, or line 21 of Form 1040A,
or line 4 of Form 1040EZ ----- **(H) A** _____

1. Federal taxable income from line 43 of Form 1040, or line 27 of Form 1040A,
or line 6 of Form 1040EZ (*If zero, see page 7 of instructions*) ----- **(I) 1** _____

North Dakota additions

2. Interest from state and local government obligations (*except North Dakota*) ----- **(J) 2** _____

3. State and local income taxes from Form 1040, Schedule A, line 5 [However, see
instructions if line A above exceeds \$159,950 (\$79,975, if married filing separately)] **(L) 3** _____

4. Other (*See instructions*) ----- **4** _____

5. Total additions (*Add lines 2, 3, and 4*) ----- **(M) 5** _____

6. Balance (*Add lines 1 and 5*) ----- **6** _____

North Dakota subtractions

7. Interest from U.S. obligations ----- **(N) 7** _____

8. Military pay exclusion ----- **(O) 8** _____

9. Additional military pay exclusion for overseas duty ----- **(2F) 9** _____

10. Military retirement pay exclusion ----- **(#) 10** _____

11. Income from a federal civil service pension, a North Dakota city firefighter or
police officer pension, or the North Dakota highway patrol pension fund ----- **(Q) 11** _____

12. Interest income from sale of land to a qualifying beginning farmer ----- **(2H) 12** _____

13. Rental income from leasing of land to a qualifying beginning farmer ----- **(2I) 13** _____

14. Gain from sale of land to a qualifying beginning farmer ----- **(2J) 14** _____

15. Interest income from North Dakota financial institutions ----- **(2K) 15** _____

16. Rental income from leasing a business to a qualifying beginning entrepreneur ----- **(2M) 16** _____

17. Medical expenses not allowed due to 7.5% of adjusted gross income limitation
(*Enter smaller of line 1 or line 3, Sch. A, Form 1040*) ----- **(R) 17** _____

18. Additional exemption: If your **Filing Status** (at top of Form ND-2) is Married
filing jointly, Head of household, or Qualifying widow(er), enter \$300 ----- **18** _____

19. Other (*See instructions*) (*Attach supporting statement*) ----- **(T) 19** _____

20. Total subtractions (*Add lines 7 through 19*) ----- **(U) 20** _____

21. Balance (*Subtract line 20 from line 6*) ----- **21** _____

22. Federal income tax - see instructions for amount to enter on this line ----- **(V) 22** _____

23. Adjusted gross income from line A at top of page ----- **(W) 23** _____

24. If an entry was made on lines 7 through 16, or line 19, see
the instructions for the amount to enter on this line.
Otherwise, enter amount from line 22 on line 27,
and go to line 28 ----- **(X) 24** _____

25. Subtract line 24 from line 23 ----- **25** _____

26. North Dakota income ratio (*Divide line 25 by line 23 and round to nearest four
decimal places. If line 25 equals line 23, enter 1.0000*) ----- **26** _____

27. Federal income tax deduction (*Multiply line 22 by line 26*) ----- **(Y) 27** _____

28. North Dakota taxable income (*Subtract line 27 from line 21*) Enter here and on Form ND-2, Tax Computation
Schedule, line 1 ----- **28** _____